Exhibit S

JAGUAR HONOLULU

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Gearld Schoch Master Sales Consultant Jaguar Honolulu 808 Kapiolani Blvd. Honolulu, Hawaii 96813 (808) 592-5106

May 17, 2007

The Honorable Helen G. Gilmor United States District Judge 300 Ala Moana Boulevard Honolulu, Hi 96813

Re: Kenneth Iong's sentencing

My name is Gerald Schoch and I represent Jaguar, Mercedes Benz, Porsche, and Land Rover in Honolulu. I have sold high end vehicles in Hawaii for nearly 30 years. In so doing, I have had the privilege of knowing some of the best and brightest people in our state.

I have known Kenneth Iong since he was a teenager. He has always been idealistic, generous, and honest; someone to be counted on in our community. He has given much to Hawaii, and he still has much to give.

Ken's fortune has been hard the last couple of years. He will persevere, though all who know him see the pain in his heart. His goodness still shines. The cup is always half full, for he is an optimist. Ken has always been a loving, caring individual. He now has a young family to support and share his gifts with. I hope the court can see the value in *not* sentencing Kenneth Iong to jail, instead keeping him here to continue doing good works in our community.

Sincerely,

Gerald Schoch

Teah I Loch